

SKADDEN, ARPS, SLATE,  
MEAGHER & FLOM LLP  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
J. Gregory St. Clair (GS 8344)

Attorneys for Black Enterprise/Greenwich Street  
Corporate Growth Partners, L.P.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
SOURCE ENTERPRISES, INC., <u>et al.</u> ,	:	Case No. 06-11707 (AJG)
	:	(Jointly Administered)
Debtors.	:	
	:	
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**COUNTER-DESIGNATION OF CONTENTS FOR RECORD ON APPEAL AND  
RESPONSE TO STATEMENT OF ISSUE PRESENTED**

Pursuant to Fed. R. Bankr. P. 8006, appellee Black Enterprises/Greenwich Street Corporate Growth Partners, L.P. ("BE/GS") respectfully submits this counter-designation (the "Counter-Designation") of items to be included in the record, and response to the statement of issue presented, on appeal to the United States District Court for the Southern District of New York from the Order Disallowing Amended Final Application of Windels Marx Lane & Mittendorf, LLP for Allowance and Payment of Compensation and Reimbursement of Expenses (the "Order") [Docket No. 486] entered by the United States Bankruptcy Court for the Southern District of New York in these Chapter 11 Cases.

On April 9, 2008, Windels Marx Lane & Mittendorf, LLP (the "Appellant") served a Notice of Appeal (the "Appeal") [Docket No. 487] regarding the Order. Subsequently, on April 21, 2008, Appellant distributed its Designation of Contents for Inclusion in Record on

Appeal and Statement of Issues on Appeal (the "Appellant's Designation") [Docket No. 489].

On May 1, 2008, Appellee Source Enterprises, Inc. (the "Debtor") distributed its Counter-Designation of Contents For Record On Appeal And Response To Statement Of Issue Presented (the "Debtor's Designation") [Docket No. 492].

BE/GS respectfully submits this Counter-Designation in response to the Appellant's Designation and the Debtor's Designation.

**I. Counter-Designation Of Documents To Be Included In The Record On Appeal**

1. BE/GS has no designations additional to those made by Appellant and the Debtor for inclusion in the record on appeal.

**II. Counter-Statement Of Issues On Appeal**

2. In accordance with Rule 8010(a)(2) of the Federal Rules of Bankruptcy Procedure, BE/GS reserves the right to present a counter-statement of issues on appeal in its appellate brief.

**III. Reservation Of Rights**

3. BE/GS reserves the right to: (a) supplement, amend or modify this Counter-Designation as appropriate and (b) move to strike items designated in Appellant's Designation that are inappropriate and make any related arguments as to the propriety of including any such items designated in Appellant's Designation.

Dated: May 1, 2008  
New York, New York

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

/s/ J. Gregory St. Clair  
J. Gregory St. Clair (GS 8344)  
Four Times Square  
New York, New York 10036  
(212) 735-3000  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

Attorneys for Black Enterprise/  
Greenwich Street Corporate Growth  
Partners, L.P.